

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

**RABINOWITZ, LUBETKIN & TULLY, LLC**

293 Eisenhower Parkway, Suite 100

Livingston, NJ 07039

(973) 597-9100

Barry J. Roy

Jeffrey A. Cooper

*Proposed Counsel to Debtors/Debtors-In-Possession*

In re:

MASAHIKO NEGITA and YASUKO NEGITA,

Debtors.

Chapter 11  
(Subchapter V)

Case No. 23-12365

Honorable

Recommended Local Form:

☒ Followed

☐ Modified

**CERTIFICATION OF PROFESSIONAL IN SUPPORT OF  
APPLICATION FOR RETENTION OF PROFESSIONAL**

I, Sean Raquet, CPA, being of full age, certify as follows:

1. My accounting firm is seeking authorization to be retained as accountant to the Chapter 11 Debtors.
2. My professional credentials include:  
I am a Certified Public Accountant. My firm, Sean Raquet, CPA, LLC ("Raquet Accounting") has the appropriate accounting skills and personnel needed to perform the accounting services required by this estate.
3. I am a member of or associated with the firm of Raquet Accounting, 72 Laurelwood Court, Rockaway, New Jersey 07866 with a mailing address of PO Box 223, Rockaway, New Jersey 07866.
4. Raquet Accounting shall bill the estate at its normal hourly rates as follows:

Partners

\$375

Our rates are subject to review and are usually increased once a year.

5. To the best of my knowledge, after reasonable and diligent investigation, my connection with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

☒ None

☐ Describe connection:

6. To the best of my knowledge, after reasonable and diligent investigation, the connection of my firm, its members, shareholders, partners, associates, officers and/or employees with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

☒ None

☐ Describe Connection:

7. To the best of my knowledge, my firm, its members, shareholders, partners, associates, officers and/or employees and I (check all that apply):

☒ do not hold an adverse interest to the estate.

☒ do not represent an adverse interest to the estate.

☒ are disinterested under 11 U.S.C. § 101(14).

☐ do not represent or hold any interest adverse to the debtors or the estate with respect to the matter for which I will be retained under 11 U.S.C. § 327(e).

☐ Other. Explain:

8. If the professional is an auctioneer,

a. A surety bond in accordance with D.N.J. LBR 2014-1(B)(2) is attached.

☐ Yes ☐ No

8. If the professional is an auctioneer,

a. A surety bond in accordance with D.N.J. LBR 2014-1(B)(2) is attached.

☐ Yes ☐ No

b. My qualifications and previous experience as an auctioneer include:

\_\_\_\_\_  
\_\_\_\_\_

c. Have you or any member of your firm ever been convicted of any criminal offense, other than motor vehicle violations? ☐ Yes ☐ No

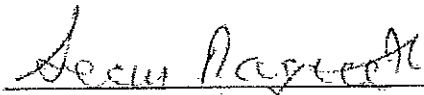
If yes, explain: \_\_\_\_\_

9. If the professional is an auctioneer, appraiser or realtor, the location and description of the property is as follows:

\_\_\_\_\_  
\_\_\_\_\_

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date: March 22, 2023

  
\_\_\_\_\_  
Signature of Professional

Sean Raquet, CPA, LLC  
\_\_\_\_\_  
Name of Professional